Amendments to the Specification:

Please replace the paragraph that begins on page 2, line 1, with the following paragraph:

FIG. 1 is a cross-sectional view illustrating a conventional MOS transistor, and FIG. 2 is an enlarged cross-sectional view of portion 'A' in FIG. 1. Referring 1. Referring to FIG. 1, a MOS transistor includes a gate insulation layer pattern 12 and a gate 14 formed on a semiconductor substrate 10 including source/drain regions 16. The source/drain regions 16 have an LDD region 16a and a highly doped drain (HDD) region 16b contacting the LDD region 16a. The LDD region 16a having a low impurity concentration is formed in a portion of the substrate 10 adjacent to the gate 14 while the HDD region 16b having a high impurity concentration is horizontally extended from the LDD region 16a.

Please replace the paragraph that begins on page 4, line 22, with the following paragraph:

Exemplary embodiments of the present invention generally include methods of manufacturing <u>a</u> CMOS transistor of a semiconductor device having transistors with improved electrical characteristics and preventing etching damage to the semiconductor device by reducing the number of photolithography processes required for forming the CMOS transistor.

Please replace the paragraph that begins on page 6, line 11, with the following paragraph:

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According to exemplary embodiments of the present invention, a first spacer is formed on a P type gate pattern without any additional photolithography processes so that a portion of a substrate, where an N type transistor is formed, is prevented from being damaged during formation of the first spacer. Thus, a failure such as increased resistance of an N type LDD region may be prevented. In addition, characteristics of an N type transistor and a P type transistor may be improved because diffusion paths of impurities implanted into source/drain regions of transistors may be advantageously adjusted.

Amendments to the Abstract:

Please replace the Abstract with the Abstract that appears on the following page: